

DR 0100A Instructions

Revenue Online at www.Colorado.gov/RevenueOnline offers convenient and secure access to conduct business with the Colorado Department of Revenue. Visit today!

A retail sale is a sale of tangible personal property whether such sale is made by a licensed vendor or is between private parties. Unless exempt by statute, all retail sales are subject to the imposition of tax.

Small Home Businesses (qualifying for occasional isolated sales treatment): Collect state sales tax and if applicable, RTD, CD, RTA, MHA, LID, MTS, PSI, or MDT, and state-collected local sales tax on the gross selling price of the items sold. In the special districts column, check the district, or districts, for which the tax was collected. RTD and CD is generally due for any of the areas in the metropolitan Denver area. RTA (Rural Transit Authority) Sales Tax must be paid if the sales are made to businesses located within the boundaries of the districts. The districts are comprised of Roaring Fork RTA, Pikes Peak RTA, Baptist Road RTA, Gunnison Valley RTA, and South Platte Valley RTA. Please see www.TaxColorado.com, and refer to form DR 1002 Colorado Sales/Use Tax Rates for rates and boundaries of the districts and sales tax rates for the cities and counties. You may deduct on line 2 the cost of any materials which you purchased and paid sales tax upon that you subsequently incorporated into items that you sold and are included in your gross sales on line 1. Place of sale is considered your residence (line 5). In addition to form DR 1002, you may also go to www.Colorado.gov/RevenueOnline and "View Local Sales Tax Rates" to see sales tax rates for the special districts, cities and counties. A return with the remittance for tax collected for the calendar year must be filed on or before April 15 of the following year.

Motor Vehicle Dealer Plate Transactions: Remit RTD, CD, City, County, LID, MTS, RTA, MHA, PSI, or MDT, taxes as applicable computed in order to obtain "Full Use Dealer Plates," or "Special License Plates" for dealer vehicles used in a special event.

Purchase of a Business: Sales tax must be remitted by the purchaser on the price paid for tangible personal property, other than inventory, acquired with the purchase of a business.

Due Date: Sales tax is due 20 days after the close of the accounting period (or month if accounting period is a calendar month) if the purchaser has a Colorado sales tax license. Sales tax is due by the 20th day of the month following the purchase date if the purchaser does not have a Colorado sales tax license.

Isolated Sale: Collect State, RTD, CD, RTA, MHA, LID, MTS, PSI, or MDT as applicable on the gross selling price of item sold. Return with the remittance must be filed with the Department of Revenue on or before the 20th day of the month following the sale.

Rounding: All entries of state and local taxes on this sales tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents.

Penalty: A 10% penalty is due on any net tax liability that is not paid by the applicable due date. Failure to file a required return will result in the assessment of a penalty of 10% plus 1/2% for each additional month that elapses after the applicable due date, not to exceed 18%, until such time as the tax is paid.

Interest: Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year. For additional information see FYI General 11 on the department's Taxation Web site at www.TaxColorado.com

How to file an Amended Return: If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show **all** tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety. Be sure to use the correct vendor fee when filing an original or amended return.

Any questions regarding the preparation of your return may be directed in writing to Department of Revenue, Denver, CO 80261-0013; or by telephone: (303) 238-SERV (7378).

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. Be sure to include the period, account number or SSN, and FEIN if available on the check.

Mail to and make checks payable to:

Colorado Department of Revenue
Denver CO 80261-0013



Retail Sales Tax Return for Occasional Sales

For Use By Home Businesses, for
Isolated Sales and Motor Vehicle
Dealer Plate Transactions.

SSN#1		SSN#2		FEIN		Due Date (MM/DD/YY)		0023-100	
Last Name or Business Name				First Name				Middle initial	
Address							Phone Number ()		
City							State		Zip
Mark here if this is an Amended Return • <input type="checkbox"/>				Account Number		Period End Date (MM/YY)			
1. Gross Sales								• (1-4) 00	
2. Total \$ amount of merchandise purchased on which tax was paid at the time of purchase								• (2-4) 00	
3. Line 1 less line 2 (Enter this amount on line 6 in all applicable columns)								00	
4. Location of Sale		County Name		City Name		<input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> MHA <input type="checkbox"/> PSI <input type="checkbox"/> RTA <input type="checkbox"/> Other		Colorado State Tax	
5. Tax Rate (indicate the appropriate tax rate for the location on line 4)		County Sales Tax Rate		City Sales Tax Rate		Special Dist Sales Tax Rate		State Sales Tax Rate .029	
6. Net Taxable Sales for each Tax		(4-1)		(4-2)		(4-3)		(4-4)	
•		00		00		00		00	
7. Sales Tax Due (tax rate x line 6)		(11-1)		(11-2)		(11-3)		(11-4)	
•		00		00		00		00	
8. Penalty (see instructions)		(12-1)		(12-2)		(12-3)		(12-4)	
•		00		00		00		00	
9. Interest (see instructions)		(13-1)		(13-2)		(13-3)		(13-4)	
•		00		00		00		00	
10. Total Each Tax (add lines 7, 8, & 9)		00		00		00		00	
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.						11. Amount Owed			
						(355)		\$.00	
I declare under penalty of perjury in the second degree, that the statements made herein are true to the best of my knowledge and belief.									
Signature								Date (MM/DD/YY)	
Mail to and make checks payable to: Colorado Department of Revenue Denver, CO 80261-0013									